

Raymond A. Bertholet, Jr. v. City of Laconia
Docket No.: 25998-10PT

Raymond A. Bertholet, Jr. 2002 Trust v. City of Laconia
Docket Nos.:25999-10PT

ORDER

The board has reviewed the files in these dockets pertaining to the board's mediation requirements. (See Tax 203.07.) From the documents submitted, it is clear that neither party has complied with the intent and meaning of the board's mediation rules. Such compliance is mandatory.

Parties should not submit a mediation report when no meaningful mediation has yet occurred.¹ The board finds no mediation took place. Therefore, the board is ordering the parties

¹ In the event parties need more time for mediation, the board's rules provide recourse for doing so. See Tax 203.07(e):

Motions for extension of the deadline to file with the board the report of settlement meeting shall:

- (1) Be filed at least 30 days prior to the deadline stated in the order;
- (2) Only be granted in extraordinary circumstances including:
 - a. Illness or injury prevents a party from preparing for and attending a settlement meeting within the deadline stated in the order;
 - b. Material evidence, including any appraisal being prepared by the taxpayer, will be unavailable for the settlement meeting despite the party's due diligence to obtain the evidence in time for discussion during the settlement meeting; or
 - c. Such other reasons that warrant an extension to serve justice and efficiency; and
- (3) Comply with the requirements of seeking concurrence in Tax 201.18(b).

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to comply with its November 4, 2011 order and, after meeting, file the mediation report no later than April 30, 2012 pursuant to Tax 203.07. As stated in Tax 203.07(b)(2): “no hearing on the merits of the appeal will be scheduled until the parties have met and filed with the board the report of the settlement meeting.”

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Michele E. LeBrun, Chair

Albert F. Shamash, Esq., Member

Theresa M. Walker, Member

Certification

I hereby certify a copy of the foregoing Order has this date been faxed and mailed, postage prepaid, to: Mark Lutter, Northeast Property Tax Consultants, 14 Roy Drive, Hudson, NH 03051, Taxpayers' Representative; and Chairman, Board of Assessors, City of Laconia, 45 Beacon Street East, Laconia, NH 03246.

Date: 3/20/12

Anne M. Stelmach, Clerk